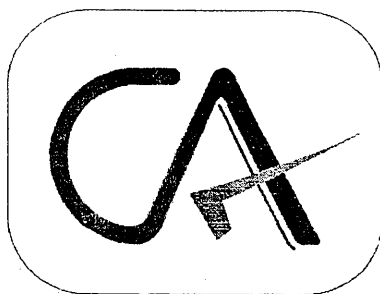


# M/S SUNRISE MARKETING AND SERVICES

F-7, AAKASHBHUMI COMPLEX  
OPP. B.R.C COLONY, FATEH NAGAR  
PANDESARA, SURAT (GUJ)

AUDIT REPORT  
FOR THE YEAR ENDED 31ST MARCH 2021  
(F.Y. 2020-21)



## AUDITORS

M/s SBMG & CO.  
*Chartered Accountants*

2002, Rathi Palace, Ring Road, Surat - 395002 (Guj)  
Ph: 0261 - 2343638 Email: sbmgandco@gmail.com

# SBMG & Co.

Chartered Accountants

FORM NO. 3CB

[See Rule 6G (1) (b)]

Audit report under section 44AB of the Income Tax Act, 1961 in the case of a person referred to in clause (b) of sub rule (I) of rule 6G

1. We have examined the balance sheet as on 31/03/2021, and the Profit and loss account for the period beginning from 01/04/2020 to ending on 31/03/2021, attached herewith of LEJAS HEMANTRAI DESAI (Prop. of: M/s SUNRISE MARKETING & SERVICES), F/7, AAKASHBHOO MI COMPLEX, OPP B.R.C. COLONY, FATHENAGAR, PANDESARA, SURAT (GUJ) - 395005. PAN - AFUPD1712M
2. We certify that the balance sheet and the profit and loss account are in agreement with the books of accounts maintained at the Head office at F/7, AAKASHBHOO MI COMPLEX, OPP B.R.C. COLONY, FATHENAGAR, PANDESARA, SURAT (GUJ) - 395005.
3. (a) We report the following observations/ comments/ discrepancies/ inconsistencies; if any:  
As Per Annexure - A  
(b) Subject to above: -
  - I. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
  - II. In our opinion proper books of account have been kept at the Head Office of the assessee so far as it appears from my examinations of books.
  - III. In our opinion and to the best of our information and according to explanations given to us, the said account gives a true and fair view: -
    - i. in the case of the Balance Sheet, of the state of the above named assessee's affairs as at 31-03-2021 and
    - ii. in the case of Profit and Loss Account, of the profit of the above named assessee for accounting year ending on 31-03-2021.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In our opinion and to the best of our information and according to explanations given to us, these are true and correct subject to the following observations/ qualifications, if any:  
As Per Annexure - A

DATE: 13-11-2021  
PLACE: SURAT

For SBMG & CO  
Chartered Accountants  
FRN 127756W

*Sumit Bihani*

SUMIT BIHANI, Partner

M. No. - 121551

UDIN NO: - 21121551AAAAIN4564

**ANNEXURE 'A' TO FORM NO.3 CB [Sr. No.3 (a) and Sr. No. 5] BEING AUDIT REPORT UNDER SECTION 44AB OF THE INCOME TAX ACT, 1961, IN THE CASE OF A PERSON CARRYING ON BUSINESS.**

**Sr. No.3 (a):**

1. Our reliance, on certificate issued by the Proprietor as regards
  - (i) The Closing Stock 31<sup>st</sup> March 2021 & Valuation of the same is taken, as certified by the proprietor, no physical variation of closing stock was done up to 31<sup>st</sup> March, 2021.
  - (ii) Cash Balance as at 31<sup>st</sup> March, 2021 in all cases, as certified by the proprietor.
  - (iii) No Provision for taxation being made including for earlier years.
  - (iv) Confirmation of balance outstanding on the date of the Balance Sheet to the debit and credit of various parties.
  - (v) Non-ascertainment of sales tax, Provident Fund, ESIC, Professional Tax & GST liabilities, if any.
  - (vi) Non ascertainment of contingent liabilities, if any
2. Consequences if any arising on account of the earlier years' (prior to the tax audit period) Accounts being un – audited.

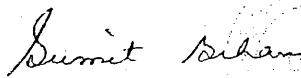
**Sr. No.4:**

The prescribed particulars are furnished in form No.3 CD annexed hereto are subject to:

1. the non-availability of certain information required for the purpose of the form No.3 CD
2. certain particulars not being ascertainable or determinable on a fair basis;
3. Our reliance placed on the certificate submitted by the proprietor in respect of
  - (i) Capital expenditure and personal expenses of the proprietor debited to the profit and loss account.
  - (ii) Payments made to the persons specified in sec.40 A (2)(b) payment in excess of ₹. 10,000/- made otherwise than by a crossed cheque or crossed bank draft other than those specified in annexure to FORM NO.3CD
  - (iii) Particulars of loan or deposit of ₹.10, 000/- or more taken or accepted
  - (iv) Quantitative details and other particulars.

DATE: 13-11-2021  
PLACE: SURAT

For SBMG & CO  
Chartered Accountants  
FRN 127756W

  
SUMIT BIHANI, Partner  
M. No. – 121551

UDIN NO: - 21121551AAAAIN4564

## FORM NO. 3CD

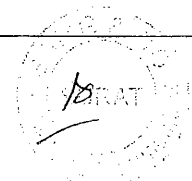
[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax act, 1961

## PART A

1	Name of the assessee	LEJAS HEMANTRAI DESAI [ Prop of M/s SUNRISE MARKETING AND SERVICES ]
2	Address	F-7, AAKASHBHOOMI COMPLEX, OPP BRC COLONY, FATHE NAGAR, PANDESARA, SURAT - 395005
3	Permanent Account Number	AFUPD1712M
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty, etc. If yes, please furnish the registration number or any other identification number allotted for the same	PROFESSIONAL TAX : PEC035233767 GST NO. :- 24AFUPD1712M22D
5	Status	INDIVIDUAL
6	Previous year ended	31ST MARCH 2021
7	Assessment year	2021-22
8	Indicate the relevant clause of section 44AB under which the audit has been conducted	Clause 44AB(a) - Total sales/Turnover/Gross receipts in business exceeding ₹. 1.00 crore.
PART B		
9	(a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios.  (b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change	N.A.  N.A.
10	(a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).  (b) If there is any change in the nature of business or profession, the particulars of such change.	SALES AND SERVICE OF INDUSTRIAL ELECTRICAL AND ELECTRONICS COMPONENTS (04097 and 21008)  NO
11	(a) Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.  (b) Books of account maintained and the address at which such books are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)  (c) List of books of account and nature of relevant documents	NO  List of various books of accounts generated through computer system maintained at: F-7, AAKASHBHOOMI COMPLEX, OPP BRC COLONY, FATHE NAGAR, PANDESARA, SURAT - 395005 LEDGER, CASH BOOK, BANK BOOK, SALES AND PURCHASE REGISTER, JOURNAL (computerised)  LEDGER, CASH BOOK, BANK BOOK, SALES AND PURCHASE REGISTER, JOURNAL (computerised)

12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBE, Chapter XII-C, First Schedule or any other relevant section)	NO			
13	(a) Method of accounting employed in the previous year.	METHOD EMPLOYED			
	(b) Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.	NO			
	(c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	Serial No.	Particulars	Increase in Profit	Decrease in Profit
		NIL			
	(d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified	AS PER EXHIBIT "I"			
	(e) If answer to (d) above is in the affirmative, give details of such adjustments:				
	(f) Disclosure as per ICDS:				
14	(a) Method of valuation of closing stock employed in the previous year	LOWER OF COST OR ESTIMATED NET REALISABLE VALUE			
	(b) Details of deviation, if any, from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss.	The assessee has followed exclusive method for GST accounting. This method is in deviation with the provisions of sec 145A of Income Tax Act, 1961, however as guided by ICAI in their guidance note that the effect of the deviation on the Profit & Loss A/c of the assessee is nil.			
15	Give the following particulars of the capital asset converted into stock-in-trade:-				
	(a) Description of capital asset,	NIL			
	(b) Date of acquisition	NIL			
	(c) Cost of acquisition	NIL			
	(d) Amount at which the asset is converted into stock-in-trade	NIL			
16	Amounts not credited to the profit and loss account, being,-				
	(a) the items falling within the scope of section 28;	NIL			
	(b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned	NIL			
	(c) escalation claims accepted during the previous year;	NIL			
	(d) any other item of income;	NIL			
	(e) capital receipt, if any.	NIL			
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in Section 43CA or 50C, Please furnish	Details of Property		Consideration received or accrued	Value adopted or assessed or assessable
		NIL			

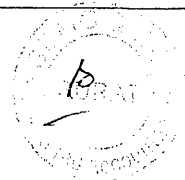


[illegible]

21	(a) amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc					
	Capital Expenditure	NIL				
	Personal Expenditure	NIL				
	Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party	NIL				
	Expenditure incurred at clubs being entrance fees and subscriptions	NIL				
	Expenditure incurred at clubs being cost for club services and facilities used	NIL				
	Expenditure by way of penalty or fine for violation of any law for the time being in force	Interest on GST Late Payment ₹. 42,810.00 Late Fees of GST Return ₹. 5,000.00 Interest on TCS-TDS Late Payment ₹. 8,336.00 Late Fees on TDS Return ₹. 7,200.00				
	Expenditure by way of any other penalty or fine not covered above	NIL				
	Expenditure incurred for any purpose which is an offence or which is prohibited by law	NIL				
	(1) amounts inadmissible under section 40(a);	NIL				
	(i) as payment to non resident referred to in sub clause (i)	NIL				
	(A) Details of Payment on which tax is not deducted	Date of Payment	Amount of Payment	Nature of payment	Name and Address of the Payee	
		(i)	(ii)	(iii)	(iv)	
		NIL	NIL	NIL	NIL	
	(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1).	Date of Payment	Amount of Payment	Nature of payment	Name and Address of the Payee	Amount of Tax deducted
		(i)	(ii)	(iii)	(iv)	(v)
		NIL	NIL	NIL	NIL	NIL
	(ii) as payment referred to in sub-clause (ia)					
	(A) Details of Payment on which tax is not deducted	Date of Payment	Amount of Payment	Nature of payment	Name and Address of the Payee	
		(i)	(ii)	(iii)	(iv)	
		06-01-2020	36000	AMC Charges	Chetan Diwani, Surat	
	(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.	Date of Payment	Amount of Payment	Nature of payment	Name and Address of the Payee	Amount of Tax deducted
		(i)	(ii)	(iii)	(iv)	(v)
		NIL	NIL	NIL	NIL	NIL

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(iii) Fringe Benefit tax under sub-clause (ic)	NIL				
(iv) Wealth Tax under sub-clause (iia)	NIL				
(v) Royalty, license fee, service fee etc. under sub-clause under sub-clause (iib)	NIL				
(vi) Salary payable outside india/to a non resident without TDS etc. Under sub-clause (iii)	Date of Payment	Amount of Payment	Name and Address of the Payee		
	(i)	(ii)	(iii)		
	NIL	NIL	NIL		
(v) Payment to PF/other fund etc. under sub-clause (iv)	NIL				
(vi) Tax paid by employer for perquisites under sub-clause (v)	NIL				
(c) Amounts debited to Profit and Loss Account being interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof	NIL				
(d) Disallowance/deemed income under section 40A(3)					
(A) On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details.	Serial No.	Date of Payment	Nature of payment	Amount	Name and PAN of the Payee, if available
	(i)	(ii)	(iii)	(iv)	(v)
	NIL	NIL	NIL	NIL	NIL
(B) On The basis of examination of books of accounts and other relevant documents/evidence, whether the expenditure covered under section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits or gains of business or profession under section 40A(3A)	Serial No.	Date of Payment	Nature of payment	Amount	Name and PAN of the Payee, if available
	(i)	(ii)	(iii)	(iv)	(v)
	NIL	NIL	NIL	NIL	NIL
(e) provision for payment of gratuity not allowable under section 40A(7);	NIL				
(f) any sum paid by the assessee as an employer not allowable under section 40A(9);	NIL				
(g) particulars of any liability of a contingent	NIL				
(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	NIL				
(i) amount inadmissible under the proviso to section 36(1)(iii)	NIL				
22 Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	NIL				



23	Particulars of payments made to persons specified under section 40A(2)(b).	AS PER EXHIBIT "III"
24	Amounts deemed to be profits and gains under section 35AB or 33ABA or 33AC.	NIL
25	Any amount of profit chargeable to tax under section 41 and computation thereof.	NIL
26	<p>(i) In respect of any sum referred to in clause (a), (b), (c), (d), (e) or (f) of section 43B, the liability for which :-</p> <p>(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was</p> <p>(a) paid during the previous year;</p> <p>(b) not paid during the previous year.</p> <p>(B) was incurred in the previous year and was</p> <p>(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1);</p> <p>(b) not paid on or before the aforesaid date.</p> <p>*State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account.</p>	<p>NIL</p> <p>NIL</p> <p>NIL</p> <p>NIL</p> <p>ESIC PAYABLE: ₹. 15,385.00 PROFESSIONAL TAX PAYABLE ₹. 19,315.00 PROVIDENT FUND PAYABLE: ₹. 60,548.00</p> <p>NO</p>
27	<p>(a) Amount of Central Value Added Tax credits availed of or utilized during the previous year and its treatment in the profit and loss account and treatment of outstanding Modified Value Added Tax credits in the accounts.</p> <p>(b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account.</p>	<p>GST Credit Availed: ₹. 2,81,85,558.00 GST Credit Utilized: ₹. 2,81,85,558.00</p> <p>NIL</p>
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viii). If yes, please furnish the details for the same.	NIL
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same.	NIL
(A)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56. If yes, please furnish the following details:	NO
(B)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56. If yes, please furnish the following details:	NO

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30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque [Section 69D].	NIL
(A)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year. If yes, please furnish the following details	NO
(B)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B. If yes please furnish the following details	NO
31	(a) * Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	AS PER EXHIBIT "IV"
	(i) name, address and permanent account number (if available with the assessee) of the lender or depositor;	
	(ii) amount of loan or deposit taken or	
	(iii) whether the loan or deposit was squared up during the previous year;	
	(iv) maximum amount outstanding in the account at any time during the previous year;	
	(v) whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	
	(vi) in case loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	
(b)	*Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-	AS PER EXHIBIT "IV"
	(i) name, address and permanent account number (if available with the assessee) of the lender or depositor;	
	(ii) Amount of specified sum taken or accepted	
	(iii) Whether the specified sum was taken or accepted by cheque or bank draft or use of through a bank account	
	(iv) In case specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft	

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	(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :	
	(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-	
	(c) Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	
	(d) Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year	
	(c) Particulars of each repayment of loan or deposit or any specified sum in an amount exceeding the limit specified in section 269T made during the previous year :-	AS PER EXHIBIT "IV"
	(i) name, address and permanent account number (if available with the assessee) of the payee;	
	(ii) amount of the repayment;	
	(iii) maximum amount outstanding in the account at any time during the previous year;	
	(iv) whether the repayment was made otherwise than by account payee cheque or account payee bank draft or use of through a bank account :	



	(v)	In case the repayment was made by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft														
	(d)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year	AS PER EXHIBIT "IV"													
	(i)	name, address and permanent account number (if available with the assessee) of the payee;														
	(ii)	Amount of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year														
	(e)	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—	AS PER EXHIBIT "IV"													
	(i)	name, address and permanent account number (if available with the assessee) of the payee;														
	(ii)	Amount of loan or deposit or any specified advance received by a cheque or a bank draft which is not an account payee cheque or account payee bank draft during the previous year														
		*(Particulars (c), (d), and (e) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)														
32	(a)	Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:														
		<table border="1"> <thead> <tr> <th>Sr No</th> <th>Assessment Year</th> <th>Nature of Loss/ Depreciation Allowance</th> <th>Amount as returned</th> <th>Amount as assessed</th> <th>Order No and Date</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td colspan="7">NIL</td> </tr> </tbody> </table>	Sr No	Assessment Year	Nature of Loss/ Depreciation Allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks	NIL						
Sr No	Assessment Year	Nature of Loss/ Depreciation Allowance	Amount as returned	Amount as assessed	Order No and Date	Remarks										
NIL																
	(b)	whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79	NO													
	(c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	NO													

	(d) whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	NO
	(e) In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	
33	Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).	U/S. 80C ₹. 1,50,000.00 U/S. 80D ₹. 23,140.00 U/S. 80GGC ₹. 2,50,000.00 U/S. 80TTA ₹. 9,069.00
34	(a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BE.	AS PER EXHIBIT - "V" ATTACHED
	(b) Whether the assessee has furnished the statement of tax deducted and collected within the prescribed time.	AS PER EXHIBIT - "V" ATTACHED
	(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7).	AS PER EXHIBIT - "V" ATTACHED
35	(a) In the case of a trading concern, give quantitative details of principal items of goods traded:  (i) opening stock; (ii) purchases during the previous year; (iii) sales during the previous year; (iv) closing stock; (v) shortage/excess, if any.	DUE TO NATURE'S NATURE AND VARIED USES OF GOOD / ITEMS, IT IS NOT POSSIBLE FOR US TO VERIFY ALL THE ITEMS OF CLOSING STOCK AND ITS VALUATION. HENCE, DETAILS PROVIDED BY THE MANAGEMENT ARE CONSIDERED.
	(b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and By-products:  A. Raw materials: (i) opening stock; (ii) purchases during the previous year; (iii) consumption during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) * yield of finished products; (vii) * percentage of yield; (viii) * shortage/excess, if any.	N.A
	B Finished products/By-products: (i) opening stock; (ii) purchases during the previous year; (iii) quantity manufactured during the previous year; (iv) sales during the previous year; (v) closing stock; (vi) shortage/excess, if any.	NIL



36	In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-  (a) total amount of distributed profits; (b) amount of reduction as referred to in section 115-O(1A)(i) (c) amount of reduction as referred to in section 115-O(1A)(ii) (d) total tax paid thereon; (e) dates of payment with amounts.	N.A.						
	(A) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2, If yes, please furnish the following details:-	NO						
37	Whether any cost audit was carried out, If yes, give the details if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the cost auditor.	NA						
38	Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details if any, of disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.	NA						
39	Whether any audit was conducted under section 72A of the Finance Act 1994 in relation to valuation of taxable services. If yes, give the details, if any, of the disqualification or disagreement on any matter/ item/ value/ quantity as may be reported/identified by the auditor.	NA						
40	Details regarding turnover, gross profit, etc., for the previous year (a) Total Turnover (b) Gross profit/Turnover; (c) Net profit/Turnover; (d) Stock-in-trade/Turnover; (e) Material consumed/Finished goods produced.	Previous Year			Preceeding Previous Year			
		21,62,89,387.16			41,88,16,745.49			
		2,86,46,429.85	21,62,89,387.16	13.24%	3,33,11,186.73	41,88,16,745.49	7.95%	
		53,65,809.81	21,62,89,387.16	2.48%	39,92,569.52	41,88,16,745.49	0.95%	
		-	21,62,89,387.16	0.00%	1,77,70,500.00	41,88,16,745.49	4.24%	
		NA			NA			
41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings.	NIL						
42	Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B, If yes, please furnish	NO						
43	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286:	NO						
44	Break-up of Total Expenditure of entities registered or not registered under the GST. (This Clause is applicable from 1st April, 2021)	N.A.						

Date: 13/11/2021

Place: Surat

FOR SBMG & CO.

Chartered Accountants

FRN 127756W

*Sumit Bihani*

Sumit Bihani, Partner

M.NO. 121551

UDIN: 21121551AAAAIN4564

**EXHIBIT - I**

(ANNEXURE TO AND FORMING PART OF FORM NO.3CD)

(REF.: ITEM NO.13 (e) & (f) OF FORM NO.3 CD)

(c) If answer to (d) above is in the affirmative, give details of such adjustments:

ICDS	Particulars	Increase in Profit (Rs)	Decrease in Profit (Rs)	Net Effect (Rs)
ICDS I	Accounting Policies	Nil	Nil	Nil
ICDS II	Valuation of Inventories	Nil	Nil	Nil
ICDS III	Construction Contracts	Nil	Nil	Nil
ICDS IV	Revenue Recognition	Nil	Nil	Nil
ICDS V	Tangible Fixed Assets	Nil	Nil	Nil
ICDS VI	Changes in Foreign Exchange Rates	Nil	Nil	Nil
ICDS VII	Governments Grants	Nil	Nil	Nil
ICDS VIII	Securities	Nil	Nil	Nil
ICDS IX	Borrowing Costs	Nil	Nil	Nil
ICDS X	Provisions, Contingent Liabilities and Contingent Assets	Nil	Nil	Nil
	Total	Nil	Nil	Nil

(f) Disclosure as per ICDS:

ICDS-I Accounting Policies	a) The financial statements have been prepared in accordance with the normally accepted accounting principles of Going Concern, Consistency and Accrual.
ICDS-II Valuation of Inventories	a) Inventories are valued at cost or Net Realisable value, whichever is lower. b) Cost of inventories shall comprise of all costs of purchase, costs of services, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. c) Inventory Value as on 31.03.2021 is Nil
ICDS-III Construction Contracts	a) The firm is not engaged into any construction contracts and henceforth this ICDS is not applicable to the entity.
ICDS-IV Revenue Recognition	a) The Firm generally follows mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis. b) During the Previous year, there was no such transaction, wherein total amount was not recognised as revenue due to lack of reasonably certainty of its ultimate collection.

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ICDS-V Tangible Fixed Assets	a) All necessary requisite disclosures in regards to tangible fixed assets of the entity for the previous year have been stated in Schedule G of the Balance Sheet & Exhibit - II of Form 3CD dealing with fixed assets.
ICDS-VII Governments Grants	<p>a) During the previous year, the firm had not received any government grant which has to be recognised as income of the previous financial year during which the amount was received.</p> <p>b) During the previous year, the firm had not received any government grants which has to be recognised by way of deduction from the actual cost of the asset or assets or from the written down value of block of assets during the</p>
ICDS-IX Borrowing Costs	<p>a) Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset shall be capitalised as part of the cost of that asset.</p> <p>b) Capitalisation of borrowing costs shall cease in case of a qualifying asset, when such asset is first put to use or when substantially all the activities necessary to prepare such inventory for its intended sale are complete.</p> <p>c) Other borrowing costs shall be recognised in accordance with the provisions of the Income Tax Act 1961.</p> <p>d) Amount of Borrowing Cost Capitalised during previous year : Nil</p>
ICDS-X Provisions, Contingent Liabilities and contingent assets	a) The firm has not recognised any Provisions, Contingent Liabilities and Contingent Assets during the previous year.

to

# **EXHIBIT - II**

(ANNEXURE TO AND FORMING PART OF FORM NO.3CD)

(REF.: ITEM NO.18 OF FORM NO.3 CD)

PARTICULARS	RATE	OPENING WDV	ADDITION		DELETION	LOSS ON SALE OF ASSET	CLOSING BALANCE	DEPRECIATION	CLOSING WDV
			> 180 DAYS	< 180 DAYS					
Air Conditioner	15%	1,74,508.00	-	89,844.00	14,833.00	-	2,49,519.00	30,619.00	2,18,830.00
CAR - MERCEDES BENZ	15%	30,10,594.00	-	-	-	-	30,10,594.00	4,51,510.00	25,59,004.00
Battery & UPS	15%	-	-	2,28,125.00	22,813.00	-	2,05,312.00	15,318.00	1,89,914.00
Camara	15%	52,583.00	-	-	4,470.00	-	48,113.00	7,277.00	40,896.00
Computer & Printer	40%	40,485.00	46,831.00	1,14,551.00	6,344.00	1,95,523.00	-	-	-
Furniture & Fixtures	10%	1,98,113.00	-	-	17,830.00	1,80,283.00	11,55,816.00	1,73,312.00	9,82,444.00
Motor Car	15%	11,55,816.00	-	-	6,473.00	65,445.00	-	-	-
Mobile Phone	10%	71,918.00	-	-	-	-	4,196.00	619.00	3,567.00
Motor Cycle	15%	4,196.00	-	-	-	-	-	-	-
Office Equipments	10%	2,14,583.00	-	-	1,312.00	1,95,271.00	7,522.00	1,118.00	6,394.00
Pepsi Cooler	15%	8,221.00	-	-	699.00	-	16,893.00	2,514.00	14,359.00
Projector	15%	18,462.00	-	-	1,569.00	-	1,98,000.00	29,710.00	1,68,300.00
Software	15%	1,53,000.00	45,000.00	-	-	-	3,57,578.00	53,617.00	3,03,941.00
Plant & Machinery	15%	3,90,796.00	-	-	33,218.00	-	5,835.00	875.00	4,960.00
Vehicle (Activa)	15%	5,835.00	-	-	-	-	5,205.00	731.00	4,424.00
Vehicle (Hero Honda)	15%	5,205.00	-	-	-	-	2,80,831.00	42,125.00	2,38,706.00
Vehicle - Tempo	15%	2,80,831.00	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>57,85,146.00</b>	<b>91,831.00</b>	<b>4,32,520.00</b>	<b>1,27,561.00</b>	<b>6,36,522.00</b>	<b>55,45,414.00</b>	<b>8,09,675.00</b>	<b>47,35,739.00</b>

For Sunrise Marketing & Services

Proprietor

*(Signature)*

**EXHIBIT -III**  
(ANNEXURE TO AND FORMING PART OF FORM NO.3CD)  
**LIST OF PAYMENTS MADE TO PERSONS SPECIFIED U/S 40 A (2)(b)**

NAME	AMOUNT	NATURE OF PAYMENT
Gaurav Desai C/G-1, Shikhar Complex, Opp. Shree Ram Marble, Althan Road, Bhatar Road, Surat PAN No.- AJPPD2869J	4,00,000.00 10,50,000.00	Salary Job Work Chg.
Hemant Desai 61, Pratik Row House, Honey Park Road, Adajan, Surat PAN No.- ADXPD9214D	1,80,000.00	Salary
Daxaben B. Desai 61, Pratik Row House, Honey Park Road, Adajan, Surat PAN No.- AUSPD5988J	10,00,000.00	Salary
Niti Enterprise F-7, Aakashbhumi Complex, Opp. BRC Colony, Fateh Nagar, Pandesara, Surat PAN No.- AIOPI 3422H	27,22,534.00	Purchase
Bharanti Desai C/G-1, Shikhar Complex, Opp. Shree Ram Marble, Althan Road, Bhatar Road, Surat PAN No.- ANLPD8136G	2,19,100.00 9,00,000.00	Salary Job Work Chg.
Naynaben Desai  PAN No.- ADGPD3173N	4,00,000.00	Job Work Chg.
SUNITI HOSPITALITY PVT.LTD 2Nd Floor, Imperial Square, Adajan Pal Road Adajan, Surat PAN No.- AAPCS2895H	2,95,000.00	Rent
SUNRISE EFFICIENT MARKETING LTD F-7, Aakashbhumi Complex, Opp. BRC Colony, Fateh Nagar, Pandesara, Surat PAN NO- ABDCS9218D	1,05,03,985.00	Purchase

**For Sunrise Marketing & Services**

*[Signature]*  
**Proprietor**

GAURAV V. SINGHVI Surat PAN NO:-AEMPS9438Q	9,00,000.00	Rent
NIDHI G. SINGHVI Surat PAN NO:-ASMPS1580K	9,00,000.00	Rent

For Sunrise Marketing & Services

Proprietor

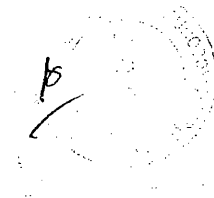
EXHIBIT - IV

PARTICULARS OF EACH LOAN OR DEPOSIT OF RS.20,000/- OR MORE  
ACCEPTED OR REPAYED DURING THE YEAR

Name & Address of Lender/ Depositor	Amount of Loan Taken During The Year	Whether Loan A/c. was Squared up during the Yr.	Max. Amt. O/S During the year	Whether the loan/deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	in case loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an or an account payee bank draft account payee cheque	Amount of Loan or Deposit Repaid During The Year
1 Lejas Desai HUF B-802, Suryam Villa, Nr. Galaxy Circle, Pal, Adajan, Surat - 395 009 PAN:- AACHL6568G	2 4,50,000.00	3 NO	4 4,50,000.00	5 YES	6 YES	7 -

Note:

No Loan or Deposit of above has been accepted or repaid in cash or through book entries. As regards payment through bank book in absence of proper evidence, we are unable to certify, the payments made otherwise than by account payee cheque.



**For Sunrise Marketing & Services**

*Om Desai*  
Proprietor

**EXHIBIT - V**

**34a** Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish the details:

TAN No.	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or deposited to the credit of the Central Government out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
SRTL00670F	194A	Interest other than Interest on securities	39,31,466.82	2,91,647.00	2,91,647.00	27,588.00	-	-	-
SRTL00670F	194J	Fees for professional or technical services	7,50,978.13	6,53,218.00	6,53,218.00	48,993.00	-	-	-
SRTL00670F	194H	Commission or brokerage	10,74,571.00	10,00,000.00	10,00,000.00	37,500.00	-	-	-
SRTL00670F	194I	Rent	28,67,750.00	23,64,980.00	23,64,980.00	1,77,375.00	-	-	-
SRTL00670F	194C	Contractor	1,31,18,490.99	1,30,81,696.00	1,30,81,696.00	4,49,257.00	-	-	-
SRTL00670F	206CR	TCS on Sale of Goods	3,64,36,064.00	3,64,36,064.00	3,64,36,064.00	35,523.00	-	-	-

**34b** whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:

TAN No.	Type of Form	Due date for furnishing	Date of furnishing if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
SRTL00670F	Form 26Q-Q1	31/03/2021	09-04-2020	YES
SRTL00670F	Form 26Q-Q2	31/03/2021	25/01/2021	YES
SRTL00670F	Form 26Q-Q3	02-01-2021	30/01/2021	YES
SRTL00670F	Form 27EQ - Q3	15/01/2021	25/01/2021	YES
SRTL00670F	Form 24Q-Q4	15/07/2021	17/09/2021	YES
SRTL00670F	Form 27EQ - Q4	15/05/2021	14/05/2021	YES

For Sunrise Marketing & Services

Proprietor

34c Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

TAN No.	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of Column no (2)	
		Amount	Date of Payment
SRTL00670F	98.00	-	
SRTL00670F	1,686.00	-	
SRTL00670F	52.00	39.00	25/01/2021
SRTL00670F	3,816.00	1,628.00	03-02-2021
SRTL00670F	-	1,117.00	08-10-2021
SRTL00670F	-	48.00	29/10/2021
SRTL00670F	-	1,095.00	29/10/2021
SRTL00670F	-	891.00	29/10/2021
SRTL00670F	2,002.00	22.00	03-02-2021
SRTL00670F	-	65.00	04-07-2021
SRTL00670F	-	3,110.00	29/10/2021

For Sunrise Markets Services

Proprietor

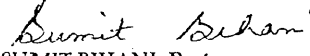
*[Signature]*

**SUNRISE MARKETING AND SERVICES**  
**BALANCE SHEET AS AT 31-03-2021**

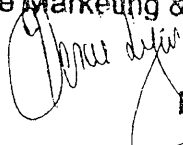
Liabilities	Current Year Amount in ₹.	Previous Year Amount in ₹.	Assets	Current Year Amount in ₹.	Previous Year Amount in ₹.
<u>CAPITAL A/C</u> SCHEDULE - 'A'	5,65,12,226.09	5,19,11,594.05	<u>FIXED ASSETS</u> SCHEDULE - 'G'	82,97,835.00	1,02,89,876.00
<u>SECURED LOANS</u> SCHEDULE - 'B'	2,02,79,271.43	7,11,38,739.40	<u>INVESTMENT</u> SCHEDULE - 'H'	88,93,084.50	67,05,218.50
<u>UNSECURED LOANS</u> SCHEDULE - 'C'	4,50,000.00	-	<u>SUNDRY DEBTORS</u> SCHEDULE - 'I'	1,98,39,858.15	12,08,99,008.03
<u>SUNDRY CREDITORS</u> SCHEDULE - 'D'	2,26,88,891.75	6,29,30,475.25	<u>ADVANCE AND DEPOSIT</u> SCHEDULE - 'J'	6,35,43,380.97	2,89,18,360.11
<u>ADVANCE FROM DEBTORS</u> SCHEDULE - 'E'	22,892.00	22,892.00	<u>INVENTORIES</u>	-	1,77,70,500.00
<u>PROVISIONS</u> SCHEDULE - 'F'	13,06,737.51	8,92,582.50	<u>LOANS &amp; ADVANCES</u> SCHEDULE - 'K'	28,519.00	51,519.00
			<u>CASH &amp; BANK BALANCES</u> SCHEDULE - 'L'	6,57,341.16	22,61,801.56
	10,12,60,018.78	18,68,96,283.20		10,12,60,018.78	18,68,96,283.20

Notes on Accounts SCHEDULE "M"  
AS PER OUR REPORT OF EVEN DATE

FOR SBMG & CO.  
Chartered Accountants  
FRN. 127756W

  
SUMIT BIHANI, Partner  
M. No. 121551  
UDIN: 21121551AAAAIN4564  
Date: 13-11-2021  
Place: Surat

For SUNRISE MARKETING AND SERVICES  
For Sunrise Marketing & Services

  
Proprietor  
Proprietor

**SUNRISE MARKETING AND SERVICES**  
**TRADING ACCOUNT FOR THE YEAR ENDING 31.03.2021**

Particulars	Amount in ₹.	Particulars	Amount in ₹.
To Opening Stock	1,77,70,500.00	By Sales	
To Purchases	15,93,53,556.13	Sale of Goods	21,72,80,864.06
To Loading & Unloading Charges	1,31,381.00	Less: Rate Diff/Discount	6,60,443.90
To Job Work	1,03,87,520.18	Less: Sales Return	3,31,033.00
To Gross Profit c/d	2,86,46,429.85	By Closing Stock	
	21,62,89,387.16		21,62,89,387.16

Notes on Accounts SCHEDULE "M"  
AS PER OUR REPORT OF EVEN DATE

**FOR SBMG & CO.**  
Chartered Accountants  
FRN. 127756W

*Sumit Bihani*  
SUMIT BIHANI, Partner

M. No. 121551

UDIN: 21121551AAAAAIN4564

Date: 13-11-2021

Place: Surat

For SUNRISE MARKETING AND SERVICES  
For **Sunrise Marketing & Services**

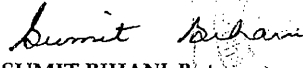
*Proprietor*  
Proprietor

**SUNRISE MARKETING AND SERVICES**  
**PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31.03.2021**

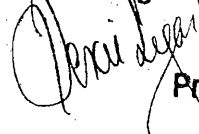
Particulars	Amount in ₹.	Particulars	Amount in ₹.
Bad-Debts	42,10,705.00	Gross Profit b/d	2,86,46,429.85
Bank Charge	37,428.56	Car Rent Income	2,70,000.00
Bonus (Diwali)	48,400.00	Discounts & Kessr	1,06,506.50
Cleaning Exp	19,010.00	Other Income	36,155.00
Comission Exp	10,44,090.00	Rent Income	6,00,000.00
Conveyance Exp	71,955.00	Subsidy Income	9,60,440.25
Depreciation	6,69,372.00	TOT Income	3,729.00
Electricity Exp (Dgvcl)	1,12,628.13		
Employer Esic Exp	10,315.00		
Employer P.F. Exp	9,951.00		
Incentive	30,481.00		
Insurance Exp	1,70,940.64		
Interest Paid	38,67,983.89		
Interest On GST	42,810.00		
Interest On Tcs/Tds	8,336.46		
Internet Expense	9,700.00		
Late Fees Paid GST	5,000.00		
Late Fees Paid TDS	7,200.00		
Late Payment Interest	63,482.93		
Legal & Professional Fees	6,56,334.00		
Misc Expenses	17,130.91		
Office Expenses	1,55,829.30		
Petrol Expense	11,29,139.24		
Postage & Courier Expense	20,027.30		
Printing & Stationery Expense	93,175.53		
Processing Fees	1,55,000.00		
Professional Tax	2,416.00		
Renewal Charges	35,937.50		
Rent Expense	28,67,750.00		
Repaire & Miantenance	7,11,088.06		
Salary Exp	72,46,082.00		
Sales Promotion Exp	8,900.00		
Security Service Charge	17,500.00		
Staff Welfare Exp	90,151.13		
Telephone Exp	76,782.59		
Tour & Travelling Exp	1,97,854.49		
Transportation Exp	12,42,009.00		
Website Development Exp	94,644.13		
Net Profit Transferred to Capital A/c.	53,65,809.81		
	3,06,23,350.60		3,06,23,350.60

Notes on Accounts SCHEDULE "M"  
AS PER OUR REPORT OF EVEN DATE

FOR SEMG & CO.  
Chartered Accountants  
FRN NO.127756W

  
SUMIT BIHANI, Partner  
M. No. 121551  
UDIN: 21121551AAAAIN4564  
Date: 13-11-2021  
Place: Surat

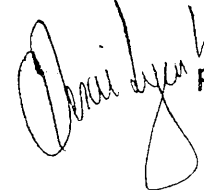
For SUNRISE MARKETING AND SERVICES  
**For Sunrise Marketing & Services**

  
Proprietor  
Proprietor

**SUNRISE MARKETING AND SERVICES**  
SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS ON 31ST MARCH 2021

Particulars		Amount in ₹.
<b>SCHEDULE "A" PROPRIETOR'S CAPITAL ACCOUNT</b>		
OPENING BALANCE		5,19,11,594.05
Add: PROFIT DURING THE YEAR		53,65,809.81
Add: ADDITION MADE DURING THE YEAR		
Net Addition made during the year		16,25,000.00
Less: WITHDRAWALS MADE DURING THE YEAR		
Loss on Sale of Fixed Assets	17,19,459.00	
Property Tax	90,531.00	
Donation	2,50,000.00	
Drawings	2,69,347.77	
School Fees	37,700.00	
Mediclaim Paid	23,140.00	23,90,177.77
Closing Balance		5,65,12,226.09

For Sunrise Marketing & Services

 Proprietor

**SUNRISE MARKETING AND SERVICES**  
SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS ON 31ST MARCH 2021

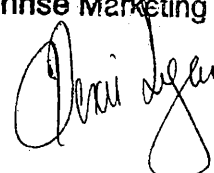
Particulars	Amount in ₹.
<b><u>SCHEDULE "B" SECURED LOAN</u></b>	
Daimler Financial Services India Pvt Ltd	21,10,429.91
Standard Chartered - Channel Finance	1,81,41,114.45
State Bank Of India- Car Loan	9,09,413.00
Yes Bank Ltd Cash Credit-4932	(8,55,794.04)
Yes Bank Pepsico Ltd -0491	(25,891.89)
	<b>2,02,79,271.43</b>
<b><u>SCHEDULE "C" UNSECURED LOAN</u></b>	
Lejas Desai HUF	4,50,000.00
	<b>4,50,000.00</b>
<b><u>SCHEDULE "D" SUNDRY CREDITORS</u></b>	
<b><u>1-CREDITOR FOR GOODS</u></b>	
Aditya Enterprise..	7,469.00
Arham Electricals.	60,66,138.64
Asian Electricals	23,384.00
Axl Lighting Ltd (New Delhi)	13,929.44
Baumer India Pvt.Ltd	29,500.00
Bharat Bijlee Ltd (Mtm Division)	(5,823.00)
Bharat Bijlee Ltd- Navi Mumbai	(1,08,962.15)
Bharat Bijlee Ltd. (Drives Division)	66,796.40
Crompton Greaves Consumer Electricals Limited....	5,243.23
Desiration Hub	(4,744.00)
Diamond Electricals.	40,710.00
Dosti Electronics & Electricals	4,442.00
Gujarat Narmada Valley Fertilizers Chemi	11,824.00
Halonix Technologies Ltd..	13,440.00
Heubach Colou Pvt.Ltd Unit-iii	13,664.00
Jayashree Encoders Pvt Ltd	42,059.84
Kanaiya Traders	1,800.00
Kerala Electric Company	1,48,671.00
Khushi Dye Chem Pvt Ltd	15,03,792.00
M.D. Electricals	2,750.00
Machno Tech Pvt Ltd	65,376.00
Mahavir Traders.	12,113.00
Mihir Electrical And Mechanical Works	3,00,000.00
National Machine Tools Co	6,825.00
Patel Electricals.	364.00
Pepsico Holding (P) Ltd-Food	(7,17,520.43)
Planical Engineers Private Limited.	1,68,881.00
Power Builed Ltd	9,821.18
Prakash Industrial Services (P) Ltd	1,45,317.00
Premium Transmission Pvt Ltd	19,63,090.63
Purani Automation.	74,453.75
R D Traders	3,000.00
Rakesh Engineering Works	28,845.00
Real Enterprise.	30,145.00
Remi Elektrotechnik Limited	10,16,941.00
S & S Enterprise	850.00
Shree Ambica Auto Sales & Service -2543	8, 48.00
Shree Sainath Stores	35,002.00
Silicon Vehicles Llp	6,797.00
Smit Electricals Hub Pvt.Ltd	40,075.00
Suncity Electricals.	734.00
Suyash Ayurveda	6,609.00
Tirupati Sales Corporation	3,800.00
Tulsi Switchgears	856.00
	(Continue....)

For Sunrise Marketing & Services  
*[Signature]*  
Proprietor

**SUNRISE MARKETING AND SERVICES**  
SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS ON 31ST MARCH 2021

Particulars	Amount in ₹.
Utsav Agencies	12,41,482.35
Varun Beverages Limited	3,484.02
Vijay Power	19,725.00
Vijay Sales	31,500.00
Zaveri Electronics	24,167.00
	1,24,06,968.90
<b>2-CREDITOR FOR EXP</b>	
Abhishak Mukeshkumar Kayaasth	4,81,250.00
Akshat Desai	1,92,500.00
Balaji Travel House	(16,268.00)
Bhranti G. Desai	8,55,000.00
Brijesh Kanhaiyalal Jaiswal	4,81,250.00
Chetna Rakeshkumar Patel	30,000.00
D.V. Das Hr Consulting Inc	1,800.00
D.V. Das Hr Solution Inc	3,600.00
Daxaben Hemantbhai Desai	9,49,046.00
Dhansukhbhai D. Patel	3,85,000.00
Dipak A. Sonavane	3,85,000.00
Gaurav J. Desai	9,97,500.00
Gaurav V. Singhvi	2,80,125.00
Harsh Germanwala	4,81,250.00
Hiren Kunver Ji Shah	5,98,750.00
Jigarbhai Kansara	4,81,250.00
Kartik Ahir	4,81,250.00
Kaushal Kashyap Desai	2,65,650.00
Krishna Infotech	650.00
Landmark Cars Pvt.Ltd	(4,760.00)
Mamravala Yismat Fatema	1,92,500.00
Meena P Sharma	56,000.00
Metro Cool Corporation	1,15,000.00
Naynaben Desai	3,85,000.00
Nidhi Babulal Patel	10,000.00
Nidhi G. Singhvi	2,80,125.00
Nila Mayank Mehta	18,000.00
Pathak Transport Service	69,025.85
Prachy P. Patel	3,85,000.00
Priya Ramani	4,81,250.00
Priyanka P. Pancholi	4,77,500.00
Rajeshbhai V Jhaveri	(5,687.00)
Rakeshbhai	96,250.00
Regal Auto Tempo 0447	4,820.00
Regal Auto Tempo 2543	5,850.00
Reliance Jio Infocomm Limited	5,950.00
Sangam Steel & Hardware Stores	9,440.00
Sbmng & Co.	2,250.00
Sejalben Babulal Patel	10,000.00
Suniti Hospitality Pvt.Ltd.	(5,19,290.00)
Suraj Kumar	4,81,250.00
The Professional Couriers	5,659.00
Turanth Logistic Private Limited	1,187.00
Vipul Chandicharan Roy	3,85,000.00
	1,02,81,922.85
	2,26,88,891.75

For Sunrise Marketing & Services

  
Proprietor

**SUNRISE MARKETING AND SERVICES**

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS ON 31ST MARCH 2021

Particulars	Amount in ₹.
<b>SCHEDULE "E" ADVANCE FROM DEBTORS</b>	
Drive & Control System	22,892.00
	22,892.00
<b>SCHEDULE "F" PROVISION</b>	
<b>1-DUTIES AND TAXES</b>	
ESIC Payable	20,606.00
GST Payable	2,10,353.95
PT Payable	19,315.00
TCS-TDS Payable	5,68,875.56
	8,19,150.51
<b>2.STAFF SALARY PAYABLE</b>	
Abhishek Kayaasth	21,414.00
Akash Kumar Dwivedi	(50,000.00)
Anil Lalmani Pandey	8,988.00
Arun Pandhare	4,343.00
Ashish Dharamdev Kumar	4,404.00
Avsrmal Suraj	12,400.00
Bhranti Desai	28,944.00
Dharmesh N Sharma	20,394.00
Dipak A Sonawane	2,078.00
Gaurav Desai	60,444.00
Guni Churnar Dubey	4,283.00
Hemantbhai Desai	62,494.00
Hitesh Chauhan	1,894.00
Jatinkumar. R. Lad	39,394.00
Jigar Jitendrakumar Kansara	7,695.00
Kalyaniben Bapubhai Aher	10,194.00
Karan Ashwinbhai Gohil	11,144.00
Krunal Bharatsinh Mangrola	27,994.00
Nagendra Shobhnath Pandey	9,391.00
Pinkal Pancholi	26,994.00
Priyanka Pinkal Pancholi	8,453.00
Rajendra Shobhnath Pandey	25,051.00
Rakesh Pandey	64,194.00
Ravi Vinubhai Khokhar	32,279.00
Ravindra Shobhnath Pandey	16,814.00
Sangita A.Lokhande	3,743.00
Somanathan V Nair	17,330.00
Umesh Kumar	4,837.00
	4,87,587.00
	13,06,737.51

For Sunrise Marketing &amp; Services

Proprietor

# SUNRISE MARKETING AND SERVICES

## SCHEDULE "C" FIXED ASSETS

PARTICULARS	RATE	OPENING WDV	ADDITION		DELETION	LOSS ON SALE OF ASSET	CLOSING BALANCE	DEPRECIATION	CLOSING WDV
			> 180 DAYS	< 180 DAYS					
Aakash Bhoomi F/13	-	1,50,077.00	-	-	-	-	1,50,077.00	-	1,50,077.00
Aakash Bhoomi F/14	-	3,57,884.00	-	-	-	-	3,57,884.00	-	3,57,884.00
Air Conditioner	15%	1,74,508.00	-	89,844.00	14,833.00	2,49,519.00	-	-	-
CAR - MERCEDES BENZ	15%	30,10,594.00	-	-	-	-	30,10,594.00	4,51,500.00	25,59,004.00
Aakashbhoomi	-	33,27,369.00	-	-	-	-	33,27,369.00	-	33,27,369.00
Battery & UPS	15%	-	-	2,28,125.00	22,813.00	2,05,312.00	-	-	-
Camara	15%	52,583.00	-	-	4,470.00	48,113.00	-	-	-
Computer & Printer	40%	40,485.00	46,831.00	1,14,551.00	6,344.00	1,95,523.00	-	-	-
Furniture & Fixtures	10%	1,98,113.00	-	-	17,830.00	1,80,283.00	-	-	-
Motor Car	15%	11,55,816.00	-	-	-	-	11,55,816.00	1,73,302.00	9,82,444.00
Mobile Phone	10%	71,918.00	-	-	6,473.00	65,445.00	-	-	-
Motor Cycle	15%	4,196.00	-	-	-	-	4,196.00	6,900	3,567.00
Office Equipments	10%	2,14,583.00	-	-	19,312.00	1,95,271.00	-	-	-
Pepsi Cooler	15%	8,221.00	-	-	699.00	7,522.00	-	-	-
Projector	15%	18,462.00	-	-	1,569.00	16,893.00	-	-	-
Software	15%	1,53,000.00	45,000.00	-	-	1,98,000.00	-	-	-
Plant & Machinery	15%	3,90,796.00	-	-	33,218.00	3,57,578.00	-	-	-
Vehicle (Activa)	15%	5,835.00	-	-	-	-	5,835.00	8,500	4,960.00
Vehicle (Hero Honda)	15%	5,205.00	-	-	-	-	5,205.00	7,100	4,424.00
Shreenath Complex	-	6,69,400.00	-	-	-	-	6,69,400.00	-	6,69,400.00
Vehicle - Tempo	15%	2,80,831.00	-	-	-	-	2,80,831.00	42,100.00	2,38,706.00
<b>TOTAL</b>		<b>1,02,89,876.00</b>	<b>91,831.00</b>	<b>4,32,520.00</b>	<b>1,27,561.00</b>	<b>17,19,459.00</b>	<b>89,67,207.00</b>	<b>6,69,302.00</b>	<b>82,97,835.00</b>

For Sunrise Marketing & Services

Proprietor



**SUNRISE MARKETING AND SERVICES**

SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS ON 31ST MARCH 2021

Particulars	Amount in ₹.
<b><u>SCHEDULE "H" INVESTMENTS</u></b>	
Advance Tax	4,00,000.00
Bajaj Allianz Life Insurance Co.Ltd	5,00,000.00
R.I.D. ... M.F.	2,60,000.00
Crompton Greaves Ltd. [Dep]	30,000.00
Dsp Mf	18,75,000.00
Employees Provident Fund [Epfi]	33,622.00
Fdr With Bank Of Baroda	72,501.00
Fdr With Icici Bank (Vapi Nagar Palika)	75,000.00
Frenklin India Fund	12,86,967.50
Gsl Engitech Pvt Ltd (Share)	500.00
Halonix Technologies Ltd	25,000.00
Hdfc Mutual Fund	38,37,000.00
Icici Life Prudential	53,598.00
Infra Bond	20,000.00
L.I.C. Of India	3,56,896.00
Pgim India Mutial Fund	20,000.00
Reliance Long Term [Mf]	10,000.00
Reliance Mutual Fund	2,000.00
Rotomotive Powerdrives [Dep]	25,000.00
Sbi Contra Fund	10,000.00
	<b>88,93,084.50</b>
<b><u>SCHEDULE "I" SUNDRY DEBTORS</u></b>	
Aarti Industries Ltd- Dahej-Saffron Sez Unit	1,65,550.00
Aarti Industries Ltd-Jhagadia -Jhagadia	15,222.00
Aditya Industech Pvt Ltd	5,80,625.00
Amk Enterprise	62,746.00
Baba Enterprise	36,050.00
Bectochem Loedige Process Technology P L	72,789.00
Bhagyarekha Engineers Pvt Ltd	24,11,316.00
Bhagyarekha En_jitech Pvt.Ltd	32,875.00
Birla Cellulosic	9,798.00
Capto Engineering Co..	25,99,521.00
Chandan Steel Ltd.(Imd Div)	33,29,460.00
Coromandel International Limited.	23,109.00
Devkrut Engineers Pvt Ltd	6,15,089.00
Dhanurdhar Processors Pvt Ltd	73,999.00
Donear Industries Ltd	6,43,790.00
Gandevi Nagar Palika	10,435.00
Ganesh Textiles	42,301.00
Green Paradise Pigments Llp	1,86,354.00
Gujarat Narmada Valley Fertilizers & Chemicals Limited.	1,25,763.00
Harish Textile Engineers Pvt Ltd	7,33,024.00
Heat Therm Pvt.Ltd	66,701.00
Heatex Industries Ltd	(86,222.00)
Hle Glascoat Limited (Maroli Works)	7,316.00
Iec Engineering Private Limited	25,606.00
Jakplast Technology	64,220.00
K K Engineers	54,160.00
Kewal Enterprise	9,330.00
Krishak Bharati Cooperative Ltd	57,552.00
Krishna Concrete	77,250.00
Krishna Engineering	14,986.00
Krishna Engineers	1,60,768.00
	(Continue...)

For Sunrise Marketing & Services

*[Signature]*  
Proprietor

**SUNRISE MARKETING AND SERVICES**  
SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS ON 31ST MARCH 2021

Particulars	Amount in ₹.
Krishna Enterprise.	4,083.00
L & T Heavy Engineering	28,320.00
L&T Special Steels And Heavy Forgings Pv	(3,540.00)
Laxmibho Pratech Pvt Ltd	2,01,268.00
Lupin Limited	25,582.00
M/S Sandhya Engineering	54,060.00
Mahavir Air Compressor	1,70,000.00
Manish Packaging Pvt Ltd	443.00
Marval Engineering Pvt Ltd	30,868.60
National Motor Mfg Company	51,583.00
Nigam Pharmachem Industries	(55,000.00)
Nishmay Constructions Co.	25,060.00
Perfect Industrial Services.	23,880.00
Prakash Industrial Services Pvt Ltd	33,347.00
Progress Club	(25,000.00)
Psp Projects Limited	2,00,679.00
Pushty Drives & Solutions	1,19,925.00
Qp Retail Pvt Ltd	3,892.00
Rajdeep Boilers Pvt Ltd	(2,08,834.16)
Rudra Pharma Machinaries	3,26,299.00
Satyam Chemist	1,126.00
Shakti Bio Science Ltd	(21,240.00)
Shalu Dyeing & Printing Mills (P)Ltd	1,58,902.00
Shell Energy India Private Limited	12,390.00
Shivam Electricals	1,55,633.00
Shivam Hvac	6,38,746.00
Shivpumps & Equipments	40,575.00
Siree Maruti Boring Works & Pipe	7,70,978.00
Shree Sai Industries	20,161.00
Shreenath Associates	5,51,139.00
Shreenath Engineering	40,000.00
Snehal Texmech	2,63,106.00
Soor Colour Fresh Pvt Ltd	57,997.00
Stenford Industries	47,341.00
Stenmech Engineering Works Pvt Ltd	14,299.50
Sumeet Engineering	(3,54,119.79)
Suniti Hospitality (P) Ltd	(22,728.00)
Suniti Hospitality P.Ltd.[Share]	16,83,900.00
Sunrise Efficient Marketing Ltd (Fas)	1,50,520.00
Sunrise Efficient Marketing Ltd-S	16,866.00
Sunrise Efficient Mkt Ltd- Shop Rent	4,33,000.00
Sunrise Efficient Mkt Ltd-Car Rent	2,98,350.00
Swarnim Technocrats	95,575.00
Techno Create Engineers	57,644.00
Tender Deposit	67,995.00
The Amore Benquets	3,06,852.00
Tirth Automation	84,606.00
Trishul Machine	5,047.00
Umiya Traders	33,276.00
Vapi Nagar Palika	5,88,785.00
Vijalpore Nagar Seva Sadan	1,86,718.00
Vradhi Creation	1,18,354.00
Welspun Specialty Solution Limited	24,426.00
Yes Dyeing & Printng Pvt Ltd	(4,040.00)
Zenith Machine Industries	89,280.00
	1,98,39,858.15

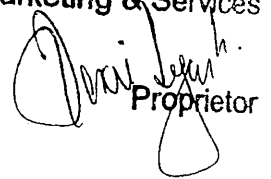
For Sunrise Marketing & Services

*Dene Bani*  
Proprietor

**SUNRISE MARKETING AND SERVICES**  
SCHEDULES ANNEXED TO AND FORMING PART OF ACCOUNTS AS ON 31ST MARCH 2021

Particulars	Amount in ₹.
<b><u>SCHEDULE "J" ADVANCE AND DEPOSIT</u></b>	
Ankleshwar Nagar Palika (Security Deposit)	6,420.00
Ankleshwar Nagar Palika-Tender	1,19,178.00
Bilimora Nagar Palika Tender	30,000.00
Chetna Rakeshkumar Patel (Rent Deposit)	50,000.00
Gandevi Nagar Palika -[Tender]	15,000.00
Gaurav V. Singhvi - Advance	4,50,000.00
Harshad Rai Desai	8,50,000.00
Havells India Ltd	25,000.00
Indrasheel Industries	(34,807.50)
Indrasheel Industries (Deposit)	2,50,000.00
Jayraj Infrastructure	(1,52,000.00)
Kirloskar India Ltd	2,62,000.00
Kishorbhai Bhajiyawala	2,53,830.00
Navsari Nagar Palika Tender	20,230.00
Nidhi Babulal Patel (Rent Deposit)	50,000.00
Nidhi G. Singhvi-Advance	4,50,000.00
Niti Enterprise (Advances)	2,48,56,660.37
Pepsico India Holding Samna	7,462.00
Premium Transmission Limited.	1,00,000.00
S.M.C Tender	4,000.00
Salin Enterprise	10,00,000.00
Sangam Steel & Hardware Rent Deposit	10,000.00
Security Deposit (Vapi Nagar Palika)	87,198.00
Sejalben Babulal Patel (Rent Deposit)	50,000.00
Sunrise Efficient Marketing Ltd	3,44,58,396.04
Tcs Receivable F.Y 20-21	36,038.54
Tds On Gst	1,18,370.00
Tds Receivable Daimler	28,998.52
Tds Receivable F.Y. 2020-21	1,15,537.00
Vapi Tender	1,500.00
Vijalpor Municipality	8,185.00
Vijalpore Nagar Seva Sadan-Tender	15,285.00
Pehchaan Event	(1,50,000.00)
Ushaben Harshadbhai Desai	1,50,000.00
	<b>6,35,43,380.97</b>
<b><u>SCHEDULE "K" SHORT TERM LOAN AND ADVANCES</u></b>	
Fs Capital Service Private Limited	4,350.00
Ideal Sales Corporation	3,765.00
Jakson & Company	1,132.00
Mkj Service Centre	1,122.00
Yatayat Corporation Of India	18,150.00
	<b>28,519.00</b>
<b><u>SCHEDULE "L" CASH AND BANK</u></b>	
Axis Bank Current A/C-3355	51,000.00
Icici Bank - Current A/C-00695	1,53,621.42
Yes Bank Ltd -Current A/C-1044	3,94,303.94
Cash On Hand	58,415.80
	<b>6,57,341.16</b>

For Sunrise Marketing & Services

  
Proprietor

## **SUNRISE MARKETING AND SERVICES**

F-7, AAKASHBHUMI COMPLEX, OPP. B R C COLONY, FATHENA\*JAR, PANDESARA, SURAT-395005

### **SCHEDULE ANNEXED TO & FORMING PART OF THE FINANCIAL STATEMENTS**

#### **SCHEDULE - M**

#### **SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of preparation of Financial Statements:**

The Financial Statements have been prepared on historical cost convention in accordance with the normally accepted accounting principal. The company generally follows mercantile system of accounting and recognizes significant items of income and expenditure on accrual basis.

**(b) Valuation of Inventories:**

Inventories are valued at cost or net realisable value whichever is lower.

**(c) Investment:**


Investments are classified into Current and Long-term Investments. Current Investments are stated at lower of cost and fair value. Long-term Investments are stated at cost.

**(d) Foreign Currency Transactions:**

- Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.
- Monetary items denominated in foreign currencies at the yearend are restated at year end rates. In case of items which are covered by forward exchange contracts, the difference between the yearend rate and rate on the date of the contract is recognized as exchange difference and the premium paid on forward contracts is recognized over the life of the contract.
- Non-monetary foreign currency items are carried at cost.
- In respect of integral foreign operations, all transactions are translated at rates prevailing on the date of transaction or that approximates the actual rate at the date of transaction. Monetary assets and liabilities are restated at the yearend rates.
- Any income or expense on account of exchange difference either on settlement or on translation is recognized in the Profit and Loss Statement

#### **II. NOTES ON ACCOUNTS**

- 1 Expenditures for which no documentary evidence have been found have been explained by the proprietor to be of the previous year and incurred for the purpose of the business during the ordinary course of business.
- 2 Balance in the accounts of the Creditors for Expenses, Sundry Debtors and Loans & Advances are subject to Confirmation by the parties. For Sunrise Marketing & Services

  
Proprietor

## SUNRISE MARKETING AND SERVICES

F-7, AAKASHBHUMI COMPLEX, OPP. B R C COLONY, FATHENAGAR, PANDESARA, SURAT-395005

### SCHEDULE ANNEXED TO & FORMING PART OF THE FINANCIAL STATEMENTS

- 3 The figures for the previous year have been rearranged and regrouped wherever considered necessary.
4. In the opinion of the management all current assets, loans and advances are approximately of the value stated if realised in the ordinary course of business. The adequate provision of all known liabilities has been made. The Balances of creditors, debtors, loans and advances as at 31.03.2021 are subject to confirmation.
5. Direct Income received from Pepsi has been deducted from purchase as it reduces cost of the product.
- 6 The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. In many countries, businesses are being forced to cease or limit their operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. COVID-19 is significantly impacting business operation of the companies, by way of interruption in production, supply chain disruption, unavailability of personnel, closure / lockdown of production facilities etc. On April 25, 2021, the Government of Gujarat ordered a statewide COVID curbs which extended till 03<sup>rd</sup> June 2021 to prevent community spread of COVID-19 in the state and even further restrictions are still continuing to be imposed either partially or fully in numerous parts of the country in the first quarter of FY - 2021-22, resulting in significant reduction in economic activities. Initial impacts of COVID-19 on the GDP growth in many major economies is likely to be significant in the short term, leading to demand destruction. With gradual opening up of economies and increasing manufacturing activities, demand for most textile products has recovered by the second half of 2021.

The Company issued advisories, guidelines, and guidance documents regularly to encourage early adoption of safety measures and enable business continuity. Communications were timely, accurate, consistent and prioritised the physical and mental wellbeing of all employees, contractors and family members. The company has further adopted the following practices: 1. Enabling working from home through helpful manuals on IT connectivity 2. Guidance resources on coping with stressful situations for employee wellbeing 3. Ways of dealing with personal challenges in new work environments 4. Providing easy access to all important contacts such as medical assistance, IT, among others through frequent reminders 5. Encouraging daily monitoring of health and reinforcing safety and hygiene practices. 6. Encouraging and arranging for Vaccination of all the employees of the company and their relatives.

Post Lockdown, our company is experiencing ample and significant demand of the products and the same has enabled full utilisation of the available resources of the company.

For Sunrise Marketing & Services

  
Proprietor

**SUNRISE MARKETING AND SERVICES**

F-7, AAKASHBHUMI COMPLEX, OPP. B R C COLONY, FATHENAGAR, PANDESARA, SURAT-395005

**SCHEDULE ANNEXED TO & FORMING PART OF THE FINANCIAL STATEMENTS**

COVID-19 has forced our company to embrace practices such as social distancing, remote working and increase the adoption of new technologies. These factors have created an ideal situation for cyber criminals to attack IT infrastructure and launch a range of hacking strategies like malware, ransomware, phishing emails among others

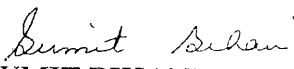
In assessing the recoverability of Company's assets such as Investments, Loans, intangible assets, Goodwill, Trade receivable etc. the Company has considered internal and external information. The Company has performed sensitivity analysis on the assumptions used basis the internal and external information/indicators of future economic conditions, the Company expects to recover the carrying amount of the assets.

Management has assessed the potential impact of Covid 19 based on the current circumstances and expects no significant impact on the continuity of operations of the business on the long term basis/ on useful life of the assets/ on financial positions etc. though there may be lower revenues and production in the near future.

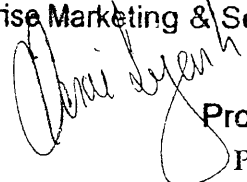
7. Schedule 'A' to 'M' form an integral part of the Balance sheet as on 31st March 2021 and Profit & Loss A\C for the year ended on that date and have been duly authenticated by the Proprietor.

**AS PER OUR REPORT OF EVEN DATE**

**FOR SBMG & Co**  
Chartered Accountants  
FRN 127756W

  
**SUMIT BIHANI, Partner**  
M. No. 121551  
UDIN NO: - 21121551AAAAIN4564  
Place: SURAT  
Date: 13-11-2021

For, M/s SUNRISE MARKETING & SERVICES  
**For Sunrise Marketing & Services**

  
**Proprietor**  
**Proprietor**